

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

IRS Launches Four New “Life Cycles” on IRS.gov to Help Tax-Exempt Organizations Comply with the Law

IR-2007-124, June 28, 2007

WASHINGTON — The Internal Revenue Service today launched four new “Life Cycles” — Web-based information tools — to help guide tax-exempt organizations through the federal tax rules and requirements that pertain to them.

The new tools, patterned after existing life cycles for public charities and private foundations, provide easy navigation through the IRS Web site for:

- Social welfare organizations — under Internal Revenue Code section 501(c)(4).
- Labor organizations — 501(c)(5).
- Agricultural and horticultural organizations, such as farm bureaus — 501(c)(5).
- Trade associations and other business leagues — 501(c)(6).

Each life cycle provides a graphical snapshot of five stages organizations typically go through during their existence: starting the organization; applying for tax-exempt status; filing required returns and other documents; maintaining compliance; and terminating the organization.

“The exempt organizations community has enthusiastically embraced the life cycle concept for public charities and private foundations. We thought it made sense to develop similar helpful tools for other sectors of the exempt organizations community,” said Lois G. Lerner, director of the IRS’s Exempt Organizations division. “These Web pages are designed to be an easy-to-use service for this community.”

The concept of these user-friendly, Web-based, compliance resources first originated with the Advisory Committee on Tax Exempt and Government Entities (ACT).

Like their predecessors, the new life cycles explain an array of issues, such as how to acquire an employer identification number; how to avoid jeopardizing an organization’s exemption; how political campaign involvement could affect the organization’s status and tax responsibilities; and how disclosure requirements must be met.

Related Item:

[Life Cycle of an Exempt Organization](#)